

CV – Dr Sergio Messina LL.M.

IBFD – Amsterdam, Netherlands – Research Associate

Education

Doctorate in International Business Taxation, Wirtschaftsuniversität, Vienna

Wirtschaftsuniversität, Vienna - Doctoral Program in International Business Taxation.

Doctoral thesis titled ‘Rethinking EU VAT on the importation of goods’ under the supervision of Professor Pasquale Pistone, Professor Karoline Spies, and Professor Martin Zagler.

Advanced LL.M, Universiteit van Amsterdam, Amsterdam

Universiteit van Amsterdam, Amsterdam - International Bureau of Fiscal Documentation (IBFD), The Netherlands. Advanced LL.M in International Tax Law, Principles, Policy and Practice.

Advanced Master, University of Verona, Verona

University of Verona, Verona - Italy. Advanced Master's in Law and Economics of International Trade: customs and excise duties, international tax law, international commercial law, international trade, operations and accounting extra-UE, agri-business.

Law Master's Degree, University of Turin, Turin

University of Turin, Turin - Italy. Law Master's Degree with a dissertation thesis in EU Tax Law titled “Intra-European information exchange system in the field of taxation”.

High school, Liceo Classico Scipione Maffei, Verona

Additional Education Engagements

Iberoamerican Tax Moot Court (ITMC), University of Florida, Levin College of Law, Gainesville

Philip C. Jessup International Law Moot Court Competition, University of Turin, Turin

International Training Centre of the ILO (UN), ITCILO, Turin

PUBLICATIONS

Pistone, P., Messina, S., *et al.*, Fundamentals of Capital Taxation, Vol. 5, *Fundamentals of Taxation Series*, IBFD, 2026.

Pistone, P., Messina, S., *et al.*, Fundamentals of Indirect Taxation, Vol. 4, *Fundamentals of Taxation Series*, IBFD, 2026.

Pistone, P., Messina, S., *et al.*, Fundamentals of Corporate Income Taxation, Vol. 3, *Fundamentals of Taxation Series*, IBFD, 2025.

Pistone, P., Messina, S., *et al.*, Fundamentals of Personal Income Taxation, Vol. 2, *Fundamentals of Taxation Series*, IBFD, 2025.

Messina, S., Article 12AA – Fees for Services, in *UN Model Convention 2025 – Global Tax Treaty Commentary*, IBFD Database.

Pistone, P., Messina, S., *et al.*, Taxation of Income from Cross-Border Services: A Global Normative and Enforcement Approach to Legal Issues and Policy Options, SSRN, 19 September 2024.

Pistone, P., Messina, S., *et al.*, The Instruments Used to Counter Illicit Financial Flows at the International Level and Their Application to Matters of Taxation, *International Tax Studies*, Vol. 7, No. 6, 2024.

Messina, S., EU "Distance Sales of Goods Imported" and Customs Duties: Mind the "Link", *International VAT Monitor*, Vol. 35, No. 3, 2024.

Messina, S., *et al.*, Promotion of Inclusive and Effective Tax Cooperation at the United Nations, International Bureau of Fiscal Documentation, IBFD, Amsterdam, 1 June 2023.

Messina, S., *et al.*, Proposal for a Council Directive on BEFIT: An Initial Assessment, SSRN, 12 October 2023.

Messina, S., *et al.*, The European Commission's Transfer Pricing Proposal: An Initial Legal Assessment, *European Taxation*, Vol. 54, No. 7, 2024.

Messina, S., IVA all'importazione e responsabilità del rappresentante doganale indiretto: la Corte di giustizia ribalta la giurisprudenza della Corte di Cassazione, *Diritto e Pratica Tributaria Internazionale (DPTI)*, No. 4, 2022.

Messina, S., Sulla disciplina europea relativa all'assistenza reciproca in materia di recupero dei crediti sorti in altri Stati membri, *Diritto e Pratica Tributaria Internazionale (DPTI)*, No. 3, 2021.

Messina, S., Intellectual Property Rights and the Sufficiently Close Link with the Goods to Be Valued, *Diritto e Pratica Tributaria Internazionale (DPTI)*, No. 2, 2021.

Messina, S., VAT E-Commerce Package: Customs Bugs in the System? Analysis of the Issues Undermining the New Import VAT Platform Collecting Model, *World Tax Journal*, Vol. 13, 2021.

Messina, S., Riflessioni a margine della questione di doppia pregiudizialità sollevata dalla Corte costituzionale italiana con ordinanza n. 24 del 2017, *Diritto e Pratica Tributaria Internazionale (DPTI)*, No. 4, 2017.